

रजिस्ट्रं नं० ल०-३३/१३-१४/९३.



# राजपत्र, हिमाचल प्रदेश (असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

शिमला, मंगलवार, ३० मार्च, १९९३/९ चैत्र, १९१५

हिमाचल प्रदेश सरकार

आबकारी एवं कराधान विभाग

अधिसूचना

शिमला-१७१००२, २७ मार्च, १९९३

संख्या ई० एक्स० एन०-एफ० (१)१/९३.—भारत के राष्ट्रपति, हिमाचल प्रदेश एक्ससाईज फिस्कल आर्डरज, १९६५ के साथ पठित १ नवम्बर, १९६६ से ठीक पूर्व हिमाचल प्रदेश में समाविष्ट राज्य क्षेत्रों में यथा लागू पंजाब एक्ससाईज ऐक्ट, १९१४ (१९१४ का १) की धारा ३१ और ३२ द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, हिमाचल प्रदेश सरकार, आबकारी एवं कराधान विभाग की समय-समय पर यथा संशोधित अधिसूचना संख्या

1-17/64-ई0 एण्ड टी0, तारीख 28 अक्टूबर, 1965 (जिसे इसमें इसके पश्चात् "उक्त अधिसूचना" कहा गया है) में 1 अप्रैल, 1993 से निम्नलिखित और संशोधन करने का आदेश देते हैं, अर्थात्:—

### संशोधन

In the said notification :—

In para 1 item Nos. 1, 3, 4 & 4-A the following items shall be substituted, namely:—

*Rate of Duty per proof litre*

"Item No. 1 :

- |   |          |
|---|----------|
| (a) Plain Spirit Country Spirit             | Rs. 10/- |
| (b) Ordinary spiced with 50° proof strength | Rs. 12/- |

Item No. 3 :

- |  |          |
|--|----------|
| All other sort of spirits (Indian made foreign spirit) except detentured spirit. | Rs. 30/- |
|--|----------|

Item No. 4 :

- |   |          |
|---|----------|
| (a) Indian made Rum when issued to troops, ex-servicemen and ITBP, through CSD or other sources approved by the Government (for non-forward areas). | Rs. 28/- |
|---|----------|

Besides duty, assessed fee at the rate of Rs. 13/- on Indian Made Foreign Spirit and Rs. 13/- on imported spirit per bulk litre shall also be levied on Rum and other sorts of Indian Made Foreign Spirit.

- |   |         |
|---|---------|
| (b) Indian Made Rum when issued to troops, ex-servicemen and ITBP, through CSD or other sources approved by the Government (for forward areas). | Rs. 9/- |
|---|---------|

Besides duty, assessed fee at the rate of Rs. 13/- on Indian Made Foreign Spirit and Rs. 13/- on imported spirit per bulk litre shall also be levied on Rum and other sorts of Indian Made Foreign Spirit.

- |   |   |
|---|---|
| (c) Indian Made Foreign Spiti except Rum with strength of 25° under proof when issued to troops, ex-servicemen and ITBP, through CSD or other sources approved by the Government. | Rate of Duty per proof<br>litre<br>Rs. 28/- |
|---|---|

Besides duty, assessed fee at the rate of Rs. 13/- on Indian Made Foreign Spirit and Rs. 13/- on imported spirit per bulk litre shall also be levied on Rum and other sorts of Indian Made Foreign Spirit.

**Item No. 4-A:**

An Import fee of Rs. 2.50 per proof litre shall be levied on all types of Foreign Liquor including I.M.F.S. (except Beer on which the rates of fee have been prescribed under order II-A of the Himachal Pradesh Excise Fiscal Orders, 1965) imported from outside Himachal Pradesh and shall be recoverable at the time of issuing import permit. In cases where such liquor is measured in bulk, the fee shall be calculated per bulk litre.

For the existing clause (c) of para II of the said notification the following clause (c) shall be substituted, namely:—

**(c) Manufacture and export duty on Beer and Sweet products :**

- |   |                         |
|---|-------------------------|
| (i) Beer with alcoholic contents upto 5%                  | Re. 0.50 per bulk litre |
| (ii) Beer with alcoholic contents above 5% and upto 8.25% | Re. 0.75 per bulk litre |
| (iii) Sweet products                                      | Re. 0.30 per bulk litre |

In para III of the said notification, for the existing item (d), the following shall be substituted, namely:—

- |  |                                    |
|--|------------------------------------|
| (d) (i) Excise duty on Beer upto 5% alcoholic contents                                 | Rs. 3.00 per bottle<br>of 650 Mls. |
| (ii) Excise duty on Beer with alcoholic contents exceeding 5% but not exceeding 8.25%. | Rs. 6.00 per bottle of<br>650 Mls. |

आदेश द्वारा,

ए० एन० बिद्यार्थी,  
वित्तियुक्त एवं सचिव ।

[Authoritative English text of Government notification No. EXN-F (1)1/93, dated the 27th March, 1993 as required under clause (3) of Article 348 of the Constitution of India]

**EXCISE AND TAXATION DEPARTMENT**

**NOTIFICATION**

*Shimla-2, the 27th March, 1993*

No. EXN-F (1) 1/93.—In exercise of the powers conferred by sections 31 and 32 of the Punjab Excise Act, 1914 (1 of 1914) as applicable in the territories comprised in Himachal

Pradesh immediately before 1st November, 1966, and read with the Himachal Pradesh Excise Fiscal Orders, 1965, the President of India is pleased to order the following further amendments in the Himachal Pradesh Government (Excise & Taxation Department) notification No. 1-17/64-E&T, dated 28th October, 1965 (hereinafter called the said notification), as amended from time to time, with effect from 1st April, 1993, namely:—

### AMENDMENTS

In the said notification:—

In para 1 item Nos. 1, 3, 4 & 4-A the following items shall be substituted, namely:—

“Item No. 1: *Rate of Duty per proof litre*

(a) Plain Sprit Rs. 10/-

Country Sprit

(b) Ordinary spiced with 50° proof strength Rs. 12/-

Item No. 3:

All other sort of spirits (Indian made foreign spirit)  
except denatured spirit. Rs. 30/-

Item No. 4:

(a) Indian made Rum when issued to troops, ex-servicemen  
and ITBP, through CSD or other sources approved by  
the Government for non-forwarded areas). Rs. 28/-

Besides duty, assessed fee at the rate of Rs. 13/- on Indian made Foreign Spirit and Rs. 13/- on imported spirit per bulk litre shall also be levied on Rum and other sort of Indian made Foreign Spirit.

(b) Indian made Rum when issued to troops, ex-servicemen  
and ITBP, through CSD or other sources approved by  
the Government (for forward areas). Rs. 9/-

Besides duty, assessed fee at the rate of Rs. 13/- on Indian made Foreign Spirit and Rs. 13/- on imported spirit per bulk litre shall also be levied on Rum and other sorts of Indian made Foreign Spirit.

(c) Indian made Foreign Spirit except rum with strength  
of 25° under proof when issued to troops, ex-servicemen  
and ITBP, through CSD or other sources  
approved by the Government. Rs. 28/-

Besides duty, assessed fee at the rate of Rs. 13/- on Indian made Foreign Spirit and Rs. 13/- on imported spirit per bulk litre shall also be levied on Rum and others sorts of Indian made Foreign Spirit.

Item No. 4-A:

An import fee of Rs. 2.50 per proof litre shall be levied on all types of Foreign Liquor including I.M.F.S. (except Beer on which the rates of fee have been prescribed

under order II-A of the Himachal Pradesh Excise Fiscal Orders, 1965) imported from outside Himachal Pradesh and shall be recoverable at the time of issuing import permit. In cases where such liquor is measured in bulk, the fee shall be calculated per bulk litre.

For the existing clause (c) of para II of the said notification the following clause (c) shall be substituted, namely:—

**(c) Manufacture and export duty on Beer and Sweet products :**

- |   |                         |
|---|-------------------------|
| (i) Beer with alcoholic contents upto 5%                  | Re. 0.50 per bulk litre |
| (ii) Beer with alcoholic contents above 5% and upto 8.25% | Re. 0.75 per bulk litre |
| (iii) Sweet products                                      | Re. 0.30 per bulk litre |

In para III of the said notification, for the existing item (d), the following shall be substituted, namely:—

- |  |                                 |
|--|---------------------------------|
| (d) (i) Excise duty on Beer upto 5% alcoholic contents                                 | Rs. 3.00 per bottle of 650 Mls. |
| (ii) Excise duty on Beer with alcoholic contents exceeding 5% but not exceeding 8.25%. | Rs. 6.00 per bottle of 650 Mls. |

By order,

A. N. VIDYARTHI,  
Financial Commissioner-cum-Secretary.

